

BUSINESS TAXES FIDUCIARY

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1
 Print or
 Type

LAST NAME	FIRST NAME AND INITIAL	SOCIAL SECURITY NUMBER
NAME OF FIDUCIARY, ESTATE OR TRUST		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE AND ZIP CODE		

STEP 2
 Figure
 Your
 Tax

1	INCOME Gross receipts or sales as originally filed or previously adjusted	1		
2	NET GAIN (LOSS) FROM SALE OF ASSETS as originally filed or previously adjusted	2		
3	INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted	3		
4	SEPARATE ENTITY ADJUSTMENT as originally filed or previously adjusted	4		
5	GROSS BUSINESS PROFITS as originally filed or previously adjusted (Combine Line 1 - 4)	5		
6	INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) ...	6		
7	GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 5 adjusted by Line 6) ..	7		
8	ADDITIONS AND DEDUCTIONS			
	(a) As originally filed or previously adjusted	8(a)		
	(b) Adjustments to additions from Page 2, Section 2, Line 2	8(b)		
	(c) Adjustments to deductions from Page 2, Section 3, Line 3	8(c)		
	(d) Total adjusted additions and deductions [Combine Lines 8(a), 8(b) and 8(c)]	8(d)		
9	ADJUSTED GROSS BUSINESS PROFITS (Line 7 adjusted by Line 8(d). If negative show in parenthesis)	9		
10	NEW HAMPSHIRE APPORTIONMENT (Form DP-80, Line 5. Express as a decimal to 6 places.) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80	10		
11	NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 9 x Line 10. If negative, enter 0.)	11		
12	NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS	12		
	(Line 11 x tax rate, see DP-87 instructions)			

STEP 3
 Figure
 Your
 Credits

13	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	13		
14	Subtotal (Line 12 minus Line 13)	14		
15	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (Form BET Line 4) .	15		
16	Internal Revenue Service adjustments to TEVTB (attach BET and/or BET-80)	16		
17	NH TEVTB as adjusted by IRS Adjustments (Line 15 adjusted by Line 16)	17		
18	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line 17 X tax rate, see DP-87 instructions)	18		
19	NH Business Enterprise Tax Credit to be applied against BPT (Enter lesser of Line 14 or Line 18)	19		
20	NH BPT Net of Statutory Credits as adjusted (Line 14 adjusted by Line 19)	20		
21	NH BPT Net of Statutory Credits as originally filed or previously adjusted	21		
22	Balance of tax due (Line 20 minus Line 21)	22		
23	Interest due (see DP-87 instructions)	23		
24	Balance due (Line 22 plus Line 23)	24		
25	Refund due (Line 21 adjusted by Line 20)	25		

PAY THIS AMOUNT →

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

X

SIGNATURE (IN INK) OF TAXPAYER

DATE

X

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL NH DRA
 TO: AUDIT DIVISION
 PO BOX 457
 CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

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Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 8(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 8(c) 3